

**Supreme Court of the United States
Office of the Clerk
Washington, DC 20543-0001**

Scott S. Harris
Clerk of the Court
(202) 479-3011

May 22, 2023

Clerk
United States Court of Appeals for the District of
Columbia Circuit
333 Constitution Avenue, NW
Washington, DC 20001

Re: Daniel Villa
v. Commissioner of Internal Revenue
No. 22M106
(Your No. 23-1087, 23-1088)

Dear Clerk:

The Court today entered the following order in the above-entitled case:

The motion for leave to file a petition for a writ of certiorari under seal
is denied.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott S. Harris", written in a cursive style.

Scott S. Harris, Clerk